

(d) The manufacture of articles.

(26 U.S.C. 5207)

**§ 19.597 Manufacturing records.**

(a) *Receipts.* A proprietor must maintain daily records of the spirits, wines, and alcoholic flavoring materials received into the processing account for the manufacture of distilled spirits products. Total receipts must be summarized showing the amount of:

- (1) Spirits received from storage or production at the same plant;
- (2) Spirits received from other plants by transfer in bond;
- (3) Spirits received from customs custody;
- (4) Spirits received by return to bond;
- (5) Wines received from the storage at the same plant;
- (6) Wines received by transfer in bond; and
- (7) Alcoholic flavoring materials received.

(b) *Additional receipt information.* The records described in paragraph (a) of this section must also show the name and plant number of the producer or processor (or the warehouseman in the case of blended beverage rums or brandies or spirits of 190° of more of proof received from storage) for domestic spirits, the name of the importer and the country of origin for imported spirits, and the name and address of the producer for wines and alcoholic flavoring materials.

(c) *Usage.* A proprietor must maintain daily records of the spirits, wines, and alcoholic flavoring materials and other ingredients used in the manufacture of distilled spirits products as provided in § 19.598.

(d) *Bottling or packaging.* A proprietor must maintain daily records of the bottling or packaging of each batch of spirits as provided in § 19.599.

(e) *Other dispositions.* A proprietor must maintain daily records of all other dispositions of spirits, wines and alcoholic flavoring materials, including, but not limited to, records regarding the following:

- (1) Spirits, wines, and alcoholic flavoring materials removed from the distilled spirits plant premises;
- (2) Transfers in bond;
- (3) Spirits transferred to the production account for redistillation;

(4) Redistillation of spirits, including the production of gin or vodka by other than original and continuous distillation;

(5) Voluntary destruction of spirits or wines; and

(6) Losses of spirits, wines and alcoholic flavoring materials.

(26 U.S.C. 5207)

**§ 19.598 Dump/batch records.**

A proprietor who processes, mixes, or blends spirits in the processing account must maintain “dump/batch” records setting forth detailed information regarding the processing of the spirits. The dump/batch records must contain each of the following items of information that applies to the processing in question:

(a) Serial number of the record or batch number;

(b) Name and distilled spirits plant number of the producer;

(c) Kind and age of the spirits used, together with a notation, if applicable, that the spirits—

- (1) Were treated with oak chips;
- (2) Contain added caramel;
- (3) Were imported; or
- (4) Are from Puerto Rico or the Virgin Islands;

(d) Serial number of the tank or container to which ingredients are added for use;

(e) Serial or identification number of the tank or container from which spirits are removed;

(f) Quantity by ingredient of other alcoholic ingredients used, showing wine in wine gallons, the percentage of alcohol by volume and proof, and alcoholic flavoring materials in proof gallons;

(g) Serial number of the source transaction record (for example, the record for spirits previously dumped);

(h) Date of each transaction;

(i) Quantity, by ingredient (other than water), of nonalcoholic ingredients used;

(j) Formula number;

(k) Quantity of ingredients used in the batch that have been previously dumped, reported on dump records, and held in tanks or containers;

(l) Total quantity in proof gallons of all alcoholic ingredients used;

(m) Identification of each record to which spirits are transferred;

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- (n) Quantity of each lot transferred;
- (o) Date of each transfer;
- (p) Total quantity in proof gallons of the product transferred;
- (q) Batch gain or loss; and
- (r) For each batch to be tax determined in accordance with §19.247, the effective tax rate.

(26 U.S.C. 5207)

### § 19.599 Bottling and packaging records.

A proprietor who bottles or packages spirits must prepare a "bottling and packaging" record for each lot of spirits bottled or packaged. The bottling and packaging record must contain the following information:

- (a) Bottling tank number;
- (b) Serial number of the record (beginning with "1" at the start of each calendar or fiscal year);
- (c) Formula number (if any) under which the batch was produced;
- (d) Serial number of the dump/batch record from which the spirits were received;
- (e) Kind of distilled spirits product (including age, if claimed);
- (f) Details of the tank gauge (including proof, wine gallons, proof gallons, and, if applicable, obscuration);
- (g) The date the bottles or packages were filled;
- (h) The size of the bottles or packages filled, the number of bottles per case, and the number of cases or packages filled;
- (i) Serial numbers by brand name of the cases or other containers filled;
- (j) Proof of the spirits bottled or packaged (if different from the proof recorded under paragraph (f) of this section);
- (k) Total quantity bottled, packaged, or otherwise disposed of in bulk;
- (l) Losses or gains of the distilled spirits product; and
- (m) If labeled as bottled in bond, a statement to that effect.

(26 U.S.C. 5207)

### § 19.600 Alcohol content and fill test record.

A proprietor must maintain a record of the results of all tests of alcohol content and quantity (fill) conducted. The record must include information

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that will enable TTB officers to determine whether the proprietor is complying with the requirements of §19.356. The record of alcohol content and fill tests must contain, at a minimum, the following information:

- (a) Date and time of the test;
- (b) Bottling tank number;
- (c) Serial number of the bottling record;
- (d) Bottling line designation;
- (e) Size of bottles filled;
- (f) Number of bottles tested;
- (g) Labeled alcohol content;
- (h) Alcohol content found by the test;
- (i) Percentage of variation from 100 percent fill; and
- (j) Corrective action taken, if any.

(26 U.S.C. 5207, 5555)

### § 19.601 Finished products records.

(a) *Bottling and packaging.* A proprietor must maintain daily transaction records and a daily summary record of the kind and quantity of finished products bottled or packaged within the processing account at the distilled spirits plant. These records must show:

- (1) The beginning and ending quantity of bottled or packaged spirits on hand;
- (2) The quantity of spirits bottled or packaged; and
- (3) Inventory overages.

(b) *Disposition of finished products.* A proprietor must also maintain daily records of the disposition of finished products from the processing account at the distilled spirits plant. These disposition records must show any spirits:

- (1) Transferred in bond (packages);
- (2) Withdrawn tax determined;
- (3) Withdrawn free of tax for U.S., hospital, scientific, or educational use;
- (4) Withdrawn without payment of tax for addition to wine;
- (5) Withdrawn for exportation, for vessels and aircraft supplies and for transfer to a customs bonded warehouse;
- (6) Transferred to the production account for redistillation;
- (7) Withdrawn for research, development or testing (including government samples);
- (8) Voluntarily destroyed;
- (9) Dumped for further processing;
- (10) Recorded losses or shortages of finished product; and